

# **The Commissioner for Children and Young People for Northern Ireland**

## **Annual Report and Accounts**

**For the year ended  
31 March 2016**

# **NDPB NICCY Annual Report and Accounts For the year ended 31 March 2016**

**Laid before the Northern Ireland Assembly under Commissioner for  
Children and Young People (Northern Ireland) Order 2003  
by Department for Communities**

**on**

**10<sup>th</sup> November 2016**

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## FOREWORD

### From the NI Commissioner for Children and young people



I would like to welcome you to our annual report which outlines my first full year as Commissioner. The report outlines in detail, the extensive activity and impact of NICCY during 2015 – 2016.

The environment for children and young people in Northern Ireland is an evolving one. This driven by the changing political landscape across the UK, as well as in Northern Ireland, and reducing resources which inevitably brings with it concerns about the safeguarding of the rights of children and young people. We will continue to work to ensure that duty bearers are aware of their responsibilities.

When I was appointed Commissioner I announced my priorities for my term in office, which alongside the realisation of children’s rights in NI, are reducing educational inequalities, reducing child poverty and improving the mental health and well-being of children and young people. In trying to progress these issues we engaged directly with children and young people, who essentially agreed with them but also raised a fourth, the impact of Northern Ireland’s conflict. NICCY staff have worked hard to begin to add detail and clear recommendations about how change can be achieved.

NICCY’s work must be informed by those directly affected by the decisions made by government. So we have reached out to hundreds of children, young people and their families, through our participation work and of course our legal and casework.

We have recruited over 70 young people to join our existing Youth Panel. They like the many of children and young people I have met, are determined to make a difference and have their voices heard. We are really looking forward to working with them.

I have also established an advisory group of stakeholders from Non-Governmental Organisations, academic and trade union sectors who will work with us to ensure that relevant stakeholders are kept informed, and we continue to work on the right issues.

The Executive, Assembly, government departments and agencies have clear responsibilities for the implementation of children's rights, but also how they work with NICCY. As an independent human rights body I expect these duty bearers to seek advice from NICCY at the earliest opportunity, and to engage with us as appropriate in the development and delivery of policies and legislation. Our activity in challenging policy proposals for Age Discrimination legislation for the provision Goods, Facilities and Services (GFS) is an indication of the direction of travel. This report outlines other activities in similar vein.

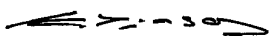
Working directly with children and young people is without a doubt the highlight of this role, they inspire me and all staff at NICCY, to achieve our goals. This has clearly been the case with our involvement in the United Nations Convention for the Rights of Children reporting process. I was very pleased how we worked in partnership with my fellow Commissioners in Wales, Scotland and England, and particularly with NGOs and the NI Human Rights Commissioner, to ensure that the UN Committee was made fully aware of the issues facing the children and young people of Northern Ireland.

In conclusion I am proud of the way NICCY staff have responded to significant challenges, not only of the changing environment and reducing resources, but also in having a new Commissioner and the inevitable changes that brings. NICCY is only at the beginning of the changes, as we embark on developing a new Corporate Plan from 2017.

This report is evidence of the work and professionalism of the staff at NICCY and I am grateful to them for it. I am pleased that we have delivered and met all that is required of me as a Non-Departmental Public Body.

The rights of our children and young people are not a luxury that can only be afforded in the good times, they are for all times.

I am confident that NICCY will be able to respond to the challenging environment that we are all facing.



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**

# 1. PERFORMANCE REPORT OVERVIEW

## STATEMENT ON PERFORMANCE BY THE CHIEF EXECUTIVE



I am pleased to present NICCY's Annual Report and Accounts 2015 -16. This has been an extremely busy year for the organisation - welcoming our new Commissioner, Koulla Yiasouma, reviewing our business plan, addressing the impact of public sector cuts and reform, as well as ensuring delivery against NICCY's strategic objectives.

While the year under report has been a challenging one for many organisations, I am pleased to say that NICCY staff have responded positively, ensuring that not only did we meet our business targets but that we also responded well to additional areas of work / issues when it was necessary to do so. I wish to take this opportunity to thank all the staff who showed professionalism, commitment and dedication to the work entailed in 'safeguarding and promoting the rights and best interests of children and young people in NI'. Despite the challenges presented by budget cuts, voluntary exit schemes, staffing level reductions and public sector reform, we have made significant progress not only 'locally' in Northern Ireland, but also nationally and internationally – particularly at UN level.

We have achieved successful performance against our eight high level corporate objectives – details of which follow later in this report. Part of one objective has not been realised, because a comprehensive response from OFMDFM (now the Executive Office) to the Review of the Legislation, has not yet been received. While this is outside NICCY's control, we have continued to address this in relevant fora. Under NICCY's new sponsorship arrangements, this responsibility has transferred over to the Department for Communities.

Our work this year included general measures of implementation of UNCRC, education inequalities, SEN, mental ill health, youth justice, child poverty, safeguarding, child sexual exploitation, age discrimination and the legacy of the conflict. Fundamental to these was the participation of children and young people and addressing breaches of their rights



through casework. The Joint Report by the four UK Commissioners for Children and Young People to the UN Committee on the Rights of the Child was submitted early in the business year. We followed this by facilitating a visit by members of the UN Task Force to each jurisdiction, prior to attending the pre-sessional hearing in Geneva in October 2015. Working with colleagues representing the NGO sector ensured Northern Ireland was given appropriate focus at this. We await the outcome i.e. the Concluding Observations and Recommendations of the Committee following the UK State Party 5<sup>th</sup> periodic examination scheduled for May 2016.

NICCY has continued to work towards strengthening children's rights through its membership and work with the Equality and Human Rights Commissions, British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC), European Network of Ombudspersons for Children (ENOC), UN Committee overseeing implementation of the UNCRC, Office of the High Commissioner for Human Rights (OHCHR), Fundamental Rights Agency (FRA), Council of Europe (CoE) as well as those bodies/committees overseeing other International Human Rights Instruments as / where possible.


Northern Ireland is in a time of transition - last year's Westminster elections returned a Conservative Government which has pledged to repeal the Human Rights Act and replace it with a British Bill of Rights, as well as holding a referendum on EU membership. In May 2016 Northern Ireland went to the polls to elect a new Assembly. A reduction from 12 Government Departments to 9, reductions in the workforce and the reconfiguration of departmental remits has been confirmed - including the move for the Children's and Young People's Unit to Department of Education. NICCY will work to influence the new Programme for Government in the best interests of our Children and Young People as its key Child Rights Advisor.

The Children's Services Co-operation Act is now in force; this relates to the development of the next Children's and Young People's Strategy which is key in achieving the outcomes we wish to see. The strategy is viewed as the 'National [NI Executive] Action Plan for Children' in line with obligations under UN Committee's General Comment No. 5 and it is vital that it is articulated as such in the new Programme for Government.

The Commissioner for Children and Young People for Northern Ireland operates as a going concern. The Commissioner is financed by funding from the Department for Communities, who have replaced the Office of First Minister and Deputy First Minister

(now the Executive Office) as our sponsor department. Funding for 2016-17 has been approved.

In conclusion NICCY is committed to enhancing our effectiveness in safeguarding and promoting the rights and best interests of Children and Young People across Northern Ireland, through addressing breaches in their rights, alerting, monitoring and advising government and, if/where necessary, challenging them. Following the NI Assembly elections, a new Programme for Government and new Children's and Young People's Strategy should be viewed as opportunities for the NI Executive to focus on outcomes which will make a real difference in their lives.



**Mairéad McCafferty BA PGCE PQH LLM**  
**Chief Executive**

## PURPOSE AND ACTIVITIES OF NICCY

NICCY was established through the Commissioner for Children and Young People (Northern Ireland) Order 2003. The Order outlines NICCY's functions, duties and powers, though the principal aim (Mission) of the Office (under Article 6(1)) is to 'safeguard and promote the rights and best interests of children and young people'. This includes those up to the age of 18 or up to 21 for those with a disability or who have experience of being in the care of the State.

In 2002 the United Nations Committee on the Rights of the Child issued a General Comment on the role of Independent Human Rights Institutions for children. It noted that it 'considers the establishment of such bodies to fall within the commitment made by State Parties upon ratification, to ensure the implementation of the Convention and advance the universal realisation of children's rights'. NICCY was established as an executive Non-Departmental Public Body (NDPB) sponsored to date, by the Office of the First Minister and Deputy First Minister (now the Executive Office).

The Commissioner's work is guided by the United Nations Convention on the Rights of the Child (UNCRC) in fulfilling the duties and exercising the powers as set down (see later). The Senior Management Team (SMT) is led by the Chief Executive whose job is the day to day management of the organisation, its staff and resources. The Scheme of Delegation and job descriptions set out their roles, remits and responsibilities including those of SMT members - the Head of Legal and Casework, Head of Policy and Research and Head of Communications and Participation.

While NICCY is a Corporate Sole and as such the Commissioner fulfils the role of a Board, it has an Audit and Risk Assurance Committee which meets four times during each business year. These are attended by NIAO, our sponsor department and internal auditors.

The Commissioner is also supported by a NICCY Youth Panel (NYP) made up of young people who share and contribute their experiences and opinions to the organisation, to help inform NICCY on the issues that affect Children and Young People in Northern Ireland.

As set out in legislation:

- The Commissioner's paramount consideration shall be the rights of the child or young person;
- Shall have regard in particular, to the ascertainable wishes and feelings of the child or young person (considered in light of his/her age and understanding); and
- Shall have regard to the importance of the role of parents in the upbringing and development of their children; and any relevant provisions of the United Nations Convention on the Rights of the Child.

The organisations i.e. 'relevant authorities' under NICCY's remit are also as set out in the legislation, as are the detailed duties and powers grouped as follows:

**Article 7: Duties:**

- To promote an understanding of the rights of children and young persons;
- To promote an awareness of the importance of those rights and a respect among children and young persons for the rights of others;
- To promote an awareness of matters relating to the best interests of children and young persons;
- To keep under review the adequacy and effectiveness of law and practice relating to the rights and welfare of children and young persons;
- To keep under review the adequacy and effectiveness of services provided for children and young persons by relevant authorities (as cited in the legislation);
- To advise government and relevant authorities on matters concerning the rights or best interests of children and young persons;
- To take reasonable steps to ensure that children and young persons and their carers are made aware of the functions of the Commissioner, the location of her office and the ways in which they may communicate with the Commissioner;
- To take reasonable steps to ensure that children and young persons are encouraged to communicate with the Commissioner;
- To take reasonable steps to ensure that the content of any matter published by the Commissioner takes account, so far as practicable, of the age, understanding and usual language of any children or young person by whom it is intended that such matter will be read and of the effect of any disabilities they may have;
- To take reasonable steps to ensure that the views of children and young persons and their parents are sought concerning the exercise by the Commissioner of her

functions; and

- To take reasonable steps to ensure that the services of the Commissioner are, so far as practicable, made available to children and young persons in the locality in which they live.

### **Articles 8-15 General Powers:**

- Undertake, commission or provide financial or other assistance for, research or educational activities concerning the rights or best interests of children and young persons or the exercise of her functions;
- After consultation with such bodies as she thinks appropriate, issue guidance on best practice in relation to any matter concerning the rights or best interests of children or young persons;
- For the purpose of any of her functions, conduct such investigations as she considers necessary or expedient;
- Compile information, provide advice and publish any matter concerning the rights and best interests of children and young persons, including the outcome of any research or investigation and any advice provided by the Commissioner;
- Make representations or recommendations to any body or person about any matter concerning the rights and best interests of children and young persons;
- Conduct general reviews of advocacy, complaint, inspection and whistle blowing arrangements of relevant authorities;
- Review advocacy, complaint, inspection and whistle blowing arrangements of relevant authorities in individual cases;
- Provide assistance with complaints to relevant authorities;
- Conduct investigations of complaints against relevant authorities; and
- Bring, intervene in or assist in legal proceedings.

### **NICCY's Vision is:**

'A society where all Children and Young People flourish, are valued and their views respected.'

### **Values**

Our work is underpinned by a number of core values applied in our day to day work and we seek outcomes based on the realisation of these values.

They are:

<b>Child centred</b>	Children are at the centre of all we do and we will encourage and value their participation.
<b>Rights focused</b>	Our work is underpinned by the United Nations Convention on the Rights of the Child (UNCRC).
<b>Collaborative</b>	We will work in conjunction with others, while maintaining our independence, to deliver more effectively for children.
<b>Independent</b>	We will challenge Government and relevant authorities and hold them to account.
<b>Dynamic</b>	We are a forward thinking organisation, innovative and open to change.
<b>Transparent</b>	We are open, honest, accountable and responsive in all our work.
<b>Enabling</b>	We will work to build support and capacity to help children, young people, parents and others to act to promote children's rights.

### **Objectives**

The Corporate Plan 2014-2017 objectives, on which annual business targets are based, have been developed in line with the statutory duties and powers as contained within the legislation establishing the Office of the Commissioner for Children and Young People for Northern Ireland.

1. Government will meet its obligations to undertake all the appropriate legislative, administrative and other measures for the implementation of the UNCRC (Article 4).
2. Breaches or violations of children and young people's rights will be identified,

challenged and resolution sought/achieved using the most appropriate of the range of legal powers vested in the Commissioner (NICCY Order 2003 / All relevant CRC articles).

3. Key stakeholders will have an increased awareness of children and young people's rights, the UNCRC and the functions of the Commissioner (Articles 17, 42).
4. All children and young people will access a high quality education which develops their personality, talents and abilities to the full. (Articles 28, 29).
5. All children and young people will enjoy the best possible health and will be protected from all forms of violence, abuse, neglect and mistreatment. (Articles 19, 24, 34).
6. All Children and young people in conflict with the law will be treated with dignity and their rights respected. (Article 40).
7. All Children and young people who are vulnerable due to poverty, family background, age, disability or other reasons will not experience discrimination, but enjoy their rights on an equal basis to other children (Article 2, 23).
8. NICCY utilises Organisational resources – Human and Financial - effectively and efficiently to maximise overall Corporate Performance and Impact in pursuit of the rights and best Interests of children and young people (NICCY Order 2003 / All relevant articles).

NICCY reports on its progress against objectives and targets within its annual Business Plan on a quarterly basis internally, and to its sponsor department. This strategic report details the outputs, broad outcomes and achievements over the course of the 2015-16 business year.

Full details of our priorities and objectives are set out in NICCY's Corporate Plan 2014-17 and the annual Business Plans, all of which are available on the NICCY website ([www.niccy.org](http://www.niccy.org)).

Other key areas of legislation, proposed legislation, policies and strategies, as well as international recommendations such as the Concluding Observations following State Party

examinations, General Comments from the United Nations' Committee and calls for Optional Protocols to be adopted, all have a major influence on the lives of children and young people within Northern Ireland. These all impact on areas 'kept under review' by NICCY as required in statute, in terms of their 'adequacy and effectiveness'.

Our work entails effective working relationships with our stakeholders, not only in terms of accountability, transparency and collaborative working (having worked in partnership with a number of NGOs and statutory bodies throughout the year), but also in terms of fulfilling our legislative function and remit. NICCY's Stakeholder Engagement Strategy identifies them as:

- Children and Young People;
- Parents and Adults;
- Relevant Authorities as set down in statute;
- Government, Government Ministers, MLAs and Politicians (NI Executive, NI Assembly, Westminster Government);
- Government Departments (including Sponsor Department) and officials;
- Statutory Bodies and ALBs (NDPBs);
- Non Governmental Organisations (NGOs);
- Legal institutions and agencies;
- Media – print, online, TV, radio; and
- Domestic, national and international rights bodies (Equality and Human Rights Commissions, British and Irish Network of Ombudsmen and Children's Commissioners (BINOCC), European Network of Ombudsmen's for Children (ENOC), UN Committee on the Rights of the Child, UN Committee on the Rights of Persons with Disabilities, Office of the High Commissioner for Human Rights (OHCHR), Fundamental Rights Agency (FRA), Council of Europe (CoE) as well as those Bodies/Committee overseeing other International Human Rights Instruments.

### **Domestic, National and International Networks**

As well as our NI specific focus, NICCY works across a range of networks in support of its remit. During the year the Commissioner attended the meeting of the Westminster Joint Committee on Human Rights (JCHR), which was addressing the potential impact of the repeal of the Human Rights Act.



### **British Irish Network of Ombudsman and Commissioners [BINOCC]**

The network holds quarterly meetings on a rotational basis to address and collaborate on issues of common concern across the jurisdictions. This year we have focused on a range of matters of particular relevance to the UN Committee's upcoming examination of the UK State Party - having listened to the experience of Ireland's Ombudsman for Children (Ireland has been examined this year). In January 2016 the four UK Commissioners called on the UK Government to provide refuge for 3,000 refugee children following ENOC's work in this area.

### **European Network of Commissioners**

NICCY is a member of the European Network of Ombudsmen and Commissioners for Children (ENOC) ([www.ombudsnet.org](http://www.ombudsnet.org)). ENOC aims to encourage the fullest possible implementation of the UNCRC, share and disseminate information, promote children's rights, and support and promote the development of effective independent offices for children. Its Annual Conference this year was held in Amsterdam, the theme of which was 'Violence against Children'. Given the appalling tragedies in the Mediterranean as a result of the plight of refugee children, ENOC set up a task force on this and produced recommendations (September 2015) to all European Governments to address further potential deaths and risks of trafficking, exploitation, violence, illness and separation from families. You can [read the ENOC statement here](#). NICCY also disseminated this – as with other statements/information - to the NI Government, our MEPs and stakeholders, as and when we received them.

### **Council of Europe**

NICCY continues to develop its European links. In November we promoted the CoE's first 'European Day on the Protection of Children Against Sexual Exploitation and Abuse'. We also joined the call for the UK Government to ratify the 'Lanzarote Convention' which criminalises all forms of abuse against children.

### **UNCRC: Committee on the Rights of the Child**

As stated earlier, NICCY continues to develop its relationships in local, domestic, national, and international contexts. The visit by the UN Committee's Task Force to this jurisdiction has already been highlighted – facilitating their engagement with Children and Young People was key in this, as was that with parents/carers and those working on their behalf.

### **Human Rights Committee: Civil and Political Rights**

In June 2015 NICCY joined the other UK Commissioners in calling on the Human Rights Committee prior to its examination of the UK's 7th Report under the international protocol for Civil and Political Rights, to repeal all relevant legal defences in relation to corporal punishment in the home and alternative care settings. 'Equal Protection' is work we are taking forward in the next business year with young people, our NGO colleagues and other stakeholders.

## KEY ISSUES AND RISKS IN DELIVERY OF OBJECTIVES

NICCY like others, faced a range of issues which brought risks in terms of delivering objectives during the 2015-16 financial year. These were put on our Corporate Risk Register and reviewed quarterly to ensure appropriate controls, mitigation measures and further action as/where necessary. Inherent and residual ratings reflected agreed levels of risk / risk appetite – some of which were outside the control of NICCY but which impacted on delivery e.g. budget cuts. Our sponsor department was kept updated as to these.

Main corporate risks included:

- Budget cuts and voluntary exit processes;
- Reduction in staffing levels;
- Potential impact on staff/organisational performance; and
- Public sector reform.

While most of these were within the scope of NICCY's 'controls and measures' to reduce risk, the last one related to proposals to move NICCY under the sponsorship of another government department, rather than be made accountable to the NI Assembly – as recommended in the Review of the Legislation. This was outside the control 'gift' of NICCY, and delays responding to the two Reviews carried out (2007 and 2012) have resulted in no movement on the recommendations, including that regarding accountability to the NI Assembly – in compliance with the 'Paris Principles' international standards for independent human right institutions such as NICCY.

Going forward into the next business year, we have been directed to assume 5.7% cuts to our opening budget (based on that of the previous year's opening allocation). We will analyse and reflect risks in relation to business plan delivery, but also in relation to the 'external environment' i.e. social, economic and political developments.

## PERFORMANCE SUMMARY REPORT

In the 2015-16 business year, NICCY met all targets in relation to our eight high level corporate objectives, except 8.8 which relates to the Review of the Legislation.

On coming into post, the Commissioner determined that focus on key priorities would include the UNCRC general measures of implementation, educational inequalities, mental health and child poverty. The review of the business plan in-year reflected this.

NICCY has advised Government / Government Agencies on the areas under each objective in line with remit, and alerted, monitored, reviewed, challenged and held it to account as/where necessary.

Our aim in progressing our mission is to effect change which makes a real difference in the lives of children and young people; some of this entails work over several years, however we 'stage' work towards relevant ends as necessary.

### Results for the Year

The results for the Northern Ireland Commissioner for Children and Young People for the period are set out in detail on pages 66 - 70. The net expenditure for the year ended 31 March 2016 was £1,434,893. This net expenditure resulted in a balance in reserves of (£33,605) at 31 March 2016. Whilst there is a negative balance in reserves as at 31<sup>st</sup> March 2016, NICCY is able to draw funds from our sponsor department to cover all expenditure within the limits of our Grant in Aid Budget.

### Non Current Assets

Details of the movements of non current assets are set out in Notes 4 and 5 on pages 76 to 79.

## PERFORMANCE ANALYSIS

### HOW NICCY MEASURES PERFORMANCE

NICCY measures performance and impact against the achievement of objectives and targets in a range of ways:

Internally via:

- Reports to Board i.e. Commissioner;
- Senior Management Team, Finance and Human Resources and staff reports to Chief Executive;
- Completion of quarterly performance monitoring and evaluation framework (PMEF) report;
- Risk Management i.e. managing risks affecting business plan delivery (see Corporate Risk Register);
- Departmental delivery plans based on annual business plans;
- Performance management systems including appraisals, line management and supervision; and
- Corporate plan period reporting i.e. longer term impact of our performance.

Externally via:

Sponsor Department:

- ALB performance quarterly report;
- ALB governance checklist; and
- Financial reporting against budget targets and allocations.

NI Assembly:

- Annual Report and Accounts; and
- Outcomes of Ministerial meetings; Committee evidence sessions; engagement with MLAs.

National, International and UN level:

- Outcomes and impact i.e. difference made to / for Children and Young People;
- Stakeholder engagement and collaborative working;
- BINOCC – British Irish Network of Ombuds’ and Children’s Commissioners;
- ENOC – European Network of Ombuds’ and Commissioners; and
- Periodic Reporting to United Nations.

Quality Assurance as well as monitoring, evaluation and review [MER] processes are integral in ensuring NICCY's effective performance overall.

Throughout the year NICCY measures / reports on achievement of its business plan targets - identified for delivery in the current year. The following tables summarise performance for this year across each objective.

## DEVELOPMENT AND PERFORMANCE DURING THE YEAR

### HLO 1 - Government will meet its obligations to undertake all the appropriate legislative, administrative and other measures for the implementation of the UNCRC.

Sub-objective	Outcome/Impact
<p><b>General Measures of Implementation</b> UN Compliant processes used to implement and embed children’s rights across government</p> <p><b>Supporting Child Rights Compliant Policy Making</b> Government Officials are better equipped to adopt a ‘Child Rights’ approach to policy making</p> <p><b>Joined Up Planning and Delivery for Children and Young People</b> Government departments and agencies develop more effective collaborative working practices in delivery.</p> <p><b>Public spending on Children and Young People</b> Transparency of budgets as</p>	<p>On coming into post the Commissioner determined that the General Measures of Implementation would be one of her key priorities. Over this year, we developed a clear plan for this work on general measures, and this was incorporated into the work under this objective in the 2015-16 and subsequent Business Plan. Each of the sub-objectives below fall under this plan.</p> <p>NICCY provided advice to the Children and Young People’s Unit (CYPU) of OFMDFM (now the Executive Office) in relation to the development of the Children’s Strategy from its earliest stages. While the draft Strategy is yet to be released, there has been a positive response from CYPU in relation to our advice, in a number of ways, including that: it is clearly based on the UNCRC and will incorporate actions to deliver on the 2016 Concluding Observations, it should replicate the eight ‘wellbeing’ outcomes in the Children’s Services Cooperation Act 2015 (CSCA), including the ‘Living in a Society which respects their rights’ and the intention to meet the deadline contained in the CSCA for the publication of the Strategy.</p> <p>NICCY provided advice to MLAs and OFMDFM in relation to the Private Members Bill, which subsequently became the ‘Children’s Services Cooperation Act 2015’, including using our previous work, notably our ‘Barriers to Government Delivery’ report to inform its development. We also commissioned a report on ‘Best practice in Joined up Working’ in the delivery of children’s services to inform its progress at the Assembly, and its subsequent implementation. The Act is one of the most significant pieces of legislation relating to the delivery of services for children in Northern Ireland in recent years, notably requiring that relevant provisions of the UNCRC are to be used to interpret the outcomes which government departments and agencies must work together to achieve.</p> <p>Along with Atlantic Philanthropies, we published the fund-mapping report jointly commissioned from Dartington Social Research Unit at an event in October 2015. This was the first report of its kind to gather and analyse spending on children’s services across a whole government jurisdiction.</p>

<p>they relate to expenditure on children.</p> <p><b>Participation of Children and Young People in decision making.</b> Best practice by Government in the Participation of Children and Young People.</p>	<p>The response to the report has been very positive, and it is widely seen as the most informative to date on children’s budgeting in Northern Ireland. NICCY is taking this work forward through establishing a Children’s Budgeting Working Group.</p> <p>There is a greater understanding within government departments, local Councils and ALBs of the benefits of children’s and young people’s participation in the development of policies, strategies, legislation and services including Community Planning.</p> <p>Five Councils and the Education Authority endorsed NICCY’s Participation Policy Statement of Intent. The positive responses herald a shift and move towards further improving engagement in these organisations.</p> <p>Following receipt of Participation Review Questionnaires, an analysis was carried out and returned to 11 ALBs working in the areas of Health, Education, Justice and Victims. This also signifies a positive shift in engagement with children and young people.</p> <p>DoE included specific reference to engagement with children and young people in the Community Planning Statutory Guidance, along with a commitment to establish mechanisms to monitor the involvement of children and young people in the Community Planning process. Including this as a statutory requirement now should have a very significant outcome in terms of children and young people having a say in decisions that affect their lives.</p>
<p><b>UK Children’s Commissioner’s joint shadow report on UK compliance with the UNCRC</b> UK Children’s Commissioners influence the UN Committee’s assessment of the UK State Party’s delivery on its obligations under the UNCRC and previous Concluding Observations.</p>	<p>NICCY worked with the Children’s Commissioners offices across the UK to produce a UK Children’s Commissioners’ Shadow Report to the UN Committee on the Rights of the Child, as part of the UK State Party examination. It was the only report submitted that highlighted both UK-wide issues, as well as particular issues relevant to particular jurisdictions, including Northern Ireland. In addition, in cooperation with the other Commissioners and with NGOs in NI, we also organised visits from two Committee members in September, and attended and participated in the Pre-sessional meeting with the Committee in October 2015. There was a clear recognition on the part of the Committee as to the particular issues affecting children in Northern Ireland at the Pre-sessional meeting, and this was clear in the List of Issues paper that was subsequently produced.</p>



**HLO 2: Breaches or violations of children and young people’s rights will be identified, challenged and resolution sought/achieved using the most appropriate of the range of legal powers vested in the Commissioner.**

Sub-objective	Outcome/Impact
<p><b>Casework Service</b> Resolution of complaints / breaches of Children’s and Young People’s Rights.</p> <p><b>Legal Proceedings</b> Instigation of proceedings protecting the Rights and Best Interests of Children and Young People / Ongoing identification of relevant legal cases for appropriate intervention/support.</p> <p><b>Legal Advice Provision</b> Greater protection for Children’s and Young People’s Rights.</p>	<p>269 new client enquiries were dealt with during the business year, in addition to those carried over from last year. 309 cases were closed having been resolved.</p> <p>An annual casework report was published in Q2, through which stakeholders were fully informed regarding casework statistics, trends and outcomes for the previous business year.</p> <p>NICCY issued two Special Educational Needs Disability Services tribunal (SENDIST) cases during the business year. Each of these was conceded by EA before the Court date. NICCY therefore assisted children and young people in getting the Special Educational Needs (SEN) provision they needed.</p> <p>Clients provided with expertise in how to ensure the rights of children and young people are protected within the SEN field. NICCY were instrumental in assisting many children to obtain statements of special educational need, and supporting them and their carers through the system.</p> <p>During the business year two watching briefs were carried out. These were in relation to the suspension and expulsion of a SEN pupil in one case, and the lack of pre charge reporting restrictions in the second case.</p> <p>Advice was provided in-house to colleagues on issues such as GFS, Review of NICCY legislation, and to integrated work streams as necessary.</p> <p>Up to date knowledge regarding important legal issues was obtained and disseminated for use in forward work planning.</p> <p>Clients provided with expertise to ensure the rights of children and young people were protected. NICCY work was based on sound legal advice.</p>

**HLO 3: Key stakeholders will have an increased awareness of children and young people's rights, the UNCRC and the functions of the Commissioner.**

Sub-objective	Outcome/Impact
<p><b>Awareness Raising on UNCRC, Children and Young People's Rights and the Work of NICCY</b> Enhanced awareness of the UNCRC, Children and Young People's rights and NICCY's work/role.</p>	<p>NICCY provided training and awareness raising sessions on the UNCRC and the role of the Commissioner to children and young people, parents and professionals who work regularly with children and young people. We developed working relationships with teaching colleges and training providers for health and social care professionals in service. Training was tailored to the learning needs of individuals or organizations involved.</p> <p>In achieving this, 43 Training sessions were carried out with over 1300 children and young people, almost 500 professionals and 400 parents. Children and young people have an increased understanding of how to advocate for their rights to be met. Parents have increased understanding of their children's rights, and how to access help if these are not being met. Professionals in health and education have an increased understanding of their obligations to meeting children's rights.</p> <p>During the past year we carried out a wide scale engagement project with children and young people through the 'Your Voice Matters' programme. This provided clear advice on NICCY's Corporate and Business plans, and its priorities. 31 groups of children and young people across the country participated in the Your Voice Matters fieldwork, sharing their views on NICCY's priorities and issues facing children and young people in Northern Ireland. In November we held an event for over 100 young people to work on particular areas of concern for them, and to develop action plans to advocate for their rights being upheld.</p>
<p><b>Online and Social Media Communications Channels</b> Enhance awareness of children's rights and NICCY's work through on-line communications channels.</p>	<p>Stakeholders continued to be made aware of NICCY, its work, the new Commissioner, and her priorities for her term in office. This has been done through NICCY's corporate website (approx 15,000 visitors and 100,000 page views), ezines (approx 5100 stakeholders), Twitter (40% growth to 3260 followers) and new Facebook page (approx 600 likes). Also done via publications (Annual Report and Accounts, Budget 2 Report, Legal and Investigations Annual Casework report, updated Pupils Voice resource materials) and a new suit of UNCRC awareness raising materials.</p>

<p><b>Communications</b> Raise awareness and profile of NICCY’s work with the media and monitor relevant developments.</p>	<p>Stakeholders continued to be made aware of NICCY, its work, the new Commissioner and her priorities for her term in office. Steered by its Corporate Communications Strategy, this included development of proactive and productive relationships with print and broadcast media, and saw nearly a 30% increase in overall media engagement (30 press releases and statements issues, 73 media enquiries handled).</p>
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**HLO 4: All children and young people will access a high quality education which develops their personality, talents and abilities to the full.**

Sub-objective	Outcome/Impact
<p><b>Education inequalities</b> Education: 'The Case for Change' to achieve an education system 'fit for purpose' in today's world.</p> <p><b>SEN and inclusion</b> Ensure optimum provision for all Children and Young People within the forthcoming SEND Legislation, Regulations and Code of Practice.</p> <p><b>Pupil Participation in Schools</b> Enhanced and effective Pupil participation mechanisms in Schools.</p> <p><b>Additional education work</b> NICCY has provided advice and challenge in relation to a wide range of education issues or policies.</p>	<p>Education Inequalities is a key priority, and we have engaged with children and young people across NI to gather their views and experiences of this issue. We also held meetings with a wide range of stakeholders to inform our plans for taking forward this work in 2016-17.</p> <p>We provided advice in relation to the SEN and Inclusion Bill to the Department for Education, the Committees for Education and for Employment and Learning. A number of NICCY's suggestions were taken into account: the Act had a more child rights based framework than previously proposed; it introduced a statutory duty to co-operate on the Education and Health authorities in meeting the needs of children with special educational needs and when transitioning from children to adult services; and provided children over 16 with SEN rights previously conferred only on their parents / guardians. The department also committed to pilot a project with under 16s.</p> <p>Children and young people have directly influenced how their rights must be recognised and their voices should be heard in their education experience. The #PupilVoice report included recommendations for DENI, ETI and NICCY. Moving forward, NICCY will follow up on the (previous) Education Minister's commitment to the review the effectiveness of the Departmental Circular on pupil participation. To support the development of pupil participation, the Pupils' Voices guidance has been updated with regard to relevant policy development and support information, and is available on the NICCY website.</p> <p>Advice was produced in relation to the school improvement process, integrated education, shared education, home education, EA tribunals, CRED, education within the Programme for Government, and the Anti-Bullying Act. In many cases NICCY's influence was clear, including in the latter legislation where the definition of bullying was amended to allow schools to include one-off events or acts and omissions targeted at particular groups, the inclusion of young carers as a motivating factor for bullying, a new obligation on Boards of Governors to review their school's anti-bullying measures at least every four years, as well as a new power to allow them to consider measures to tackle cyberbullying.</p>

**HLO 5: All children and young people will enjoy the best possible health and will be protected from all forms of violence, abuse, neglect and mistreatment.**

Sub-objective	Outcome/Impact
<p><b>Child Sexual Exploitation</b> Children and young people are adequately protected from CSE.</p> <p><b>Safeguarding</b> Robust safeguarding processes in place.</p> <p><b>Children’s and Young People’s Mental Health</b> Children and young people in Northern Ireland have improved emotional health and mental well-being</p> <p><b>Mental Capacity</b> Children’s rights and best interests are taken into account in the development of the Mental Capacity Bill and Code of Practice.</p> <p><b>Impact of The Conflict on Children and Young People</b> Awareness is raised of the ongoing impact of the NI conflict on children and young people, and safeguards put in place.</p>	<p>NICCY’s role in relation to preventing Child Sexual Exploitation was to monitor government departments and agencies, to ensure implementation of all the learning and recommendations from the report of the independent Inquiry (the ‘Marshall report’), the SBNI review, and the PSNI investigations. As part of this, we held an event in September where departmental implementation plans were discussed, and our recommendations provided. We also met with the relevant inspectorates to discuss their role in relation to oversight of the implementation plans. While some of our recommendations have been responded to, including there now being one ‘composite implementation plan’ which includes all recommendations from the Marshall report, there remains no decision from the departments and inspectorates about an independent oversight mechanism with respect to the implementation plan.</p> <p>We have provided advice on a range of issues including the new ‘Co-operating to Safeguard Children and Young People’ (DHSSPS) and the Review of SBNI.</p> <p>NICCY engaged with a wide range of children and young people to ensure their views and experiences in relation to mental health informed the development of our work. It became clear that this was the most pressing issue for the children and young people we met. We also met with a wide range of statutory and voluntary stakeholders to inform the development of our work on this, in the 2016-17 Business Plan.</p> <p>NICCY provided advice at several stages in the progress of the Mental Capacity Bill, in relation to specific clauses as they related to the amending of the Mental Health (NI) Order 1986 for under 16s and the mental Capacity Bill for over 16s. NICCY’s advice helped to secure a commitment to advocacy for all children, regardless of status and influenced the development of the Code of Practice to ensure the paramountcy of the rights and best interests of all children and young people of all ages.</p> <p>The engagement with children and young people (‘Your Voice Matters’) to gather their views on the Commissioner’s new priorities identified that the ongoing legacy of the conflict was having a detrimental impact on children and young people across Northern Ireland. The Commissioner presented these findings at a number of events and provided evidence to the Panel on the Disbanding of Paramilitary Groups. This also helped to inform future work in relation to NICCY’s priority areas, and insured the inclusion of an additional new area of work on ‘Legacy of the conflict’ in the 2016-17 Business Plan.</p>

**HLO 6: All Children and young people in conflict with the law will be treated with dignity and their rights respected.**

Sub-objective	Outcome/Impact
<p><b>Youth Justice System</b> Children and young people going through the youth justice system have their Rights including their best interests protected.</p> <p><b>Policing</b> The rights and best interests of children and young people in policing are addressed.</p>	<p>Advice has been provided to DOJ throughout the business year in respect of the Scoping Study, the CJI report on the Implementation of the Youth Justice Review Recommendations, Statutory Time Limits, and draft guidance on the review mechanism for Access NI. This has ensured that the DOJ have been advised in relation to the rights of children and young people in respect of these areas.</p> <p>An advice paper was submitted to government in relation to Access to Justice. This has ensured that government are aware of the impact on children and young people of the proposed changes to the justice system. Information was provided to UN Committee regarding youth justice matters on the List of Issues. This has ensured that the Committee are aware of the issues which effect children and young people in the youth justice arena.</p> <p>During the business year, advice was provided in relation to statutory guidance for police officers regarding the disclosure of non conviction information on Access NI certificates. A roundtable was also attended in relation to this issue.</p> <p>Police Youth Champions Meetings were attended regularly, to ensure an appropriate focus on children’s rights in policing in Northern Ireland. We monitored, advised and challenged PSNI in respect of a number of areas including:</p> <ul style="list-style-type: none"> <li>• Use of force;</li> <li>• Stop and search;</li> <li>• Alcohol test purchasing;</li> <li>• Legal representations for children and young people at Police Station;</li> <li>• Alcohol Test Purchasing;</li> <li>• Overuse of the Juvenile Justice Centre for children under PACE; and</li> <li>• Harbourer’s Warning Notice and implications of Judicial Review of PSNI Policy.</li> </ul> <p>Meeting attended with Policing Board.</p> <p>NICCY’s work with PSNI has enhanced awareness of policing issues in relation to children’s and young people’s rights.</p>

**HLO 7: All Children and young people who are vulnerable due to poverty, family background, age, disability or other reasons will not experience discrimination, but enjoy their rights on an equal basis to other children.**

Sub-objective	Outcome/Impact
<p><b>Child Poverty</b> Child poverty in Northern Ireland is significantly reduced.</p>	<p>Addressing child poverty was one of the priorities identified by the new Commissioner. The views of children and young people were gathered through the ‘Your Voice Matters’ engagement, and meetings held with a range of stakeholders to inform the development of NICCY’s work on this priority area.</p> <p>NICCY analysed the draft Child Poverty Strategy and met with officials to discuss our advice, but at that time it was not clear whether the requirement to produce these strategies would be removed with the changes to the Child Poverty Act 2010 by the Welfare Reform and Work Act (WRWA). We advised OFMDFM (now the Executive Office) that legislative consent for the WRWA should not be provided in relation to these changes and, not being provided, the Executive retained a statutory responsibility to publish a strategy, which was subsequently released on 25 March. We also worked with the other UK Children’s Commissioners to influence the House of Lords, to block the removal of the four child poverty targets, which helped to ensure that the government will continue to publish data on these.</p>
<p><b>Separated Children Subject to Immigration Control</b> Legislation, policies and services affecting separated children deliver effectively on their rights and best interests.</p>	<p>NICCY’s work on this focussed on scrutinising, and advising on, the development of the role of independent Legal Guardian Service for separated children, as required by Section 21 of the Human Trafficking and Exploitation (Criminal Justice and Support for Victims) Act (Northern Ireland) 2015. While there was a statutory deadline to have the service in place by November 2015, this is yet to be established. DHSSPS did not incorporate NICCY’s advice into the draft Regulations to establish the Guardian service when they were presented to the Health Committee, although they have stated that sections of advice provided by NICCY will inform the project specification for the service. The Health Committee did not pass the Regulations and they are to be re-presented in the new mandate.</p>

<p><b>Non-discrimination due to Age</b> Age discrimination legislation includes all ages.</p>	<p>NICCY's work under this sub-objective focussed on the proposed Age Discrimination (Goods, Facilities and Services) Bill. This involved providing detailed advice, and working with many children's and young people's organisations, with bodies such as the Equality Commission and COPNI, and with children and young people directly during the consultation on the draft legislation to challenge the proposed exclusion of children under 16. This resulted in the majority of responses to the consultation calling for the inclusion of children. NICCY also subsequently submitted a complaint to the ECNI in relation to breaches of OFMDFM's Equality Scheme. The ECNI's investigation of the complaint is ongoing.</p>
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**HLO 8: NICCY utilises Organisational resources – Human and Financial – effectively and efficiently to maximise overall Corporate Performance and Impact in pursuit of the rights and best interests of Children and Young People.**

Sub-objectives	Outcome/Impact
<p><b>NICCY’s Performance and Impact at local, national and international levels.</b> Continued overall effectiveness and efficiency maintained and developed.</p>	<ul style="list-style-type: none"> <li>• Enhanced performance by NICCY as a whole – achieved/exceeded our Business Plan objectives and targets (proactive and reactive work as reported during year);</li> <li>• Commissioner’s public role / NICCY’s reputation enhanced / increased;</li> <li>• Government departments greater awareness of NICCY/NICCY’s role; Departmental responses reiterated ‘outcomes focus’; linkage of PFG to CYPS; co-ord’ across depts.; pooled resources; evidence based drivers;</li> <li>• Department aware of need for the Children and Young People’s Strategy to be embedded in PfG;</li> <li>• Greater awareness of NICCY Role, remit and responsibilities;</li> <li>• NICCY informing process and development of Children and Young People’s Strategy;</li> <li>• Voice of children and young people informing our work;</li> <li>• Statutory Bodies held accountable in appropriate areas affecting children and young people’s rights and best interests (see throughout reports / PMEFs);</li> <li>• Enhanced NICCY’s reputation – increased focus by stakeholders including political party / media / NGOs on CSCA and CYP Strategy and PfG linkages.</li> <li>• Focus by Scrutiny Committees iro issues raised / alerted Committees to - including OFMDFM, DE, DHSSPS, DEL, DoJ, DSD;</li> <li>• ‘Equal Protection’ Issue discussed across the 5 jurisdictions / Minister RoI presented case for change.</li> <li>• EU CCs’ calls to European Governments iro ‘children on the move’, trafficked children’, CSE, heard across EU / CoE / FRA.</li> <li>• UN CRC Task Force members’ visit facilitated by NICCY enhanced working relationships with UN and NGOs, increased reputation with Govt and stakeholders including media; involved children and young people and parents/families. Report/papers from the 4 UK CCs will influence UNCRC Committee’s examination of UK State Party.</li> </ul>

<p><b>NICCY’s Annual Report and Annual Accounts.</b> Greater appreciation of the work of NICCY in fulfilling its legislative function and remit within effective use of financial resources.</p> <p><b>Organisational Transition and Change Management</b> Effectiveness and efficiencies achieved within public sector reform programme / budget constraints.</p> <p><b>Corporate Governance</b> Governance, accountability and decision making processes adhere to best practice.</p> <p><b>Annual Business Plan 2016-17</b> Maintained focus on Organisational function and remit as per 2014-17 Corporate Plan.</p>	<p>NICCY’s Annual Report provided greater stakeholder awareness of NICCY’s work aligned to legislative role, remit and responsibilities; transparency in relation to accountability for public finance, value for money; robust systems of governance and performance across all areas of work and contexts i.e. local, domestic, national and international.</p> <p>Plans and preparations relating to organisational change including voluntary exit schemes’ outcomes ensured all areas of work / business needs were met. New Sponsor department has been made aware of NICCY’s role as an Independent Human Rights Institution (IHRI) – its remit, functions and duty to have due regard to UNCRC / Paris Principles’ compliance. Clarity on new priorities identified for Staff and Stakeholders including statutory agencies and NGOs, Children and Young People, NYP.</p> <p>High standards of governance in relation to government oversight, systems of internal control, risk management and accountability were maintained at a consistently high level and were reviewed as scheduled or as/when necessary. NICCY received consistently satisfactory Audit Reports and Ratings. Appropriate recommendations were implemented contributing to enhanced efficiencies and effectiveness overall. Checks and balances were commended by our sponsor department OFMDFM. Enhanced clarity on delegated responsibilities in line with job descriptions, roles and remits enhanced improvements in working relationships and progress towards effective practice. New ARAC, Internal Auditors, HRO recruitment processes were progressed.</p> <p>Clear focused targets in line with remit – duties, powers and functions - informed by:</p> <ul style="list-style-type: none"> <li>• Key priorities as identified by incoming Commissioner;</li> <li>• NICCY Staff;</li> <li>• NGOs;</li> <li>• Emerging issues facing Yg People – focus groups;</li> <li>• Young People via Your/Our Voice Matters;</li> <li>• Human Rights Festival event outcomes; and</li> <li>• NYP engagement.</li> </ul>
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<p><b>Corporate Social Responsibility**</b> Ensuring Value for Money via appropriate savings if/where possible</p> <p><b>NICCY Youth Panel (NYP)</b> Ensure NYP play a key role in advising NICCY.</p> <p><b>Review of NICCY's Legislation: OFMDFM's Response to NICCY's Article 24 Report</b> Enhanced protections for Children's and Young People's Rights and Best Interests in NI.</p>	<p>NICCY appreciates the financial pressures on the 'public purse' and seeks to ensure the efficient use of its annual budget to best effect. To this end, NICCY had in collaboration with other Arms Length Bodies (ALBs), developed the sharing of services promoting greater efficiencies and enhanced opportunities to work in partnership with others and will continue to seek to develop going forward.</p> <p>Throughout the year, in a variety of fora, the NYP have informed NICCY's work through input of their diverse views and experiences. 63 new panel members were recruited bringing the NYP total to 80.</p> <p>The formal response to this is, as stated elsewhere, still outstanding. Despite two Reviews conducted and submitted, NICCY awaits the comprehensive feedback to the 12 recommendations in Article 24 Report.</p> <p>Meantime in line with recommendations, we have progressed work on MoUs and completed these with CJI, ETI, RQIA and CYPS promoting effective working relationships. Others are ongoing with NIHRC, ECNI, CVS, NIPSO, OPONI.</p>
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## SUSTAINABILITY REPORT

NICCY is committed to ensuring that sustainable development becomes an integral part of our business / corporate social responsibility. We are members of the Equality House 'Premises' sub group which considers ways to address sustainability. NICCY also ensures opportunities for partnership and collaborative working are progressed as/where possible thus ensuring a focus on 'value for money'.

Actions in summary include:

- Reducing our waste and increasing recycling levels;
- Reducing our contribution to climate change in terms of energy consumption and related CO<sub>2</sub> emission;
- Reducing paper use / printing by use of Tablet PCs and encouraging duplex printing two pages, multi page printing on A4 paper;
- Staff participation in the Government's "Cycle to Work" Scheme;
- Reducing business travel as/where possible, through greater use of video/teleconferencing/Skype facilities; and
- Partnership working with external organisations as/where possible and appropriate in pursuit of common objectives in line with respective remits.



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**26 October 2016**

## 2. ACCOUNTABILITY REPORT

### CORPORATE GOVERNANCE REPORT

#### DIRECTOR'S REPORT

The Commissioner for Children and Young People for Northern Ireland (NICCY) is an executive Non-Departmental Public Body (NDPB). NICCY had previously been sponsored by the Office of First Minister and Deputy First Minister, however sponsorship has now transferred to the Department for Communities. NICCY was established on 1st October 2003 under the Commissioner for Children and Young People (Northern Ireland) Order 2003.

These accounts are prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003, and in accordance with the 2015-16 Government Financial Reporting Manual (FRoM) issued by the Department of Finance and Personnel in Northern Ireland (now Department of Finance).

#### Principal Activities

The Commissioner for Children and Young People for Northern Ireland's principal aim is to '*safeguard and promote the rights and best interests of children and young people*', up to the age of 18, or up to 21 for those with a disability or who have experience of being in the care of the State. While the detailed duties and powers (in support of the fulfilment of those duties) are set out in the legislation, they may be grouped as follows:

- **Promoting awareness of children's and young people's rights, the UNCRC and NICCY** - the Commissioner's work is fundamentally guided by the United Nations Convention on the Rights of the Child (UNCRC), an international agreement setting out how Children and Young People should be treated and their rights (ratified in 1989);
- **Advising Government on children's and young people's rights and best interests – both reactively** - in response to requests from Government; and proactively - as the Commissioner so determines; monitoring and reviewing law, practice and services as they impact/may impact on them, their lives and outcomes;

- **Addressing Rights Breaches and Complaints** – [legal action] - the Commissioner can deal with individual complaints from children and young persons, or their parents/guardians or others on their behalf, in the outworkings of law, practice and service delivery.

### **Organisational Structure, Senior Management Team and Staff Complement**

NICCY comprises the Commissioner, Chief Executive and 4 Departments – Corporate Services, Legal and Investigations, Policy and Research and Communications and Participation. Each has a Head of Department, except Corporate Services (an additional role for the Chief Executive). The Senior Management Team (SMT) is comprised of the Chief Executive and the Heads of Departments, and works to clearly defined terms of reference, to realise NICCY’s corporate and business objectives in line with the legislative remit and function of the office. NICCY’s staff complement totals 23 staff - 5 male and 18 female.

#### **Senior Management Team**

<b>Mairéad McCafferty</b>	Chief Executive
<b>Marlene Kinghan</b>	Head of Communication and Participation
<b>Mollie Simpson</b>	Head of Legal and Investigations
<b>Alex Tennant</b>	Head of Policy and Research

#### **Audit and Risk Assurance Committee**

The Commissioner for Children and Young People for Northern Ireland seeks to ensure the highest standards of corporate governance and compliance with the values of public service. NICCY has appointed an Audit and Risk Assurance Committee which oversees internal audit arrangements and ensures they are conducted in accordance with the standards as set out in the Government Internal Audit Manual. It is an independent advisory committee with no executive functions. The Committee provides an independent oversight function to NICCY. It oversees the Commissioner’s arrangements for risk management and supports NICCY in regard to systems of internal control. The Committee

meets at least four times per year and thanks are due to its members for their work, commitment and expertise. Its members are:

**Julie Erskine**                      Committee Chairperson

**JP Irvine**                              Committee Member

**Joe Campbell**                      Committee Member

### **Important Events Occurring After the Year End**

There have been no significant events occurring after the year end that would affect this report and the accounts.

### **Research and Development**

The Commissioner for Children and Young People for Northern Ireland does not engage in any research and development activities as defined by International Financial Reporting Standards (IFRS).

### **Charitable Donations**

No charitable donations were made during this financial year.

### **Payments to Suppliers**

The Commissioner for Children and Young People for Northern Ireland is committed to the prompt payment of bills for goods and services received in accordance with the Confederation of British Industry's Prompt Payer's Code. Unless otherwise stated in the contract, payment was due within 10 working days of receipt of the goods or services (in accordance with Central Government guidelines), or presentation of a valid invoice or similar demand, whichever is later.

During the period 85.6% of bills were paid within this standard (78.2% in 2014-15) and 99.7% of invoices were paid within 30 calendar days standard (97.5% in 2014-15), compared to the target of 95%.

## **Data Protection and Freedom of Information**

The Commissioner has in place policies and arrangements for compliance with Data Protection and Freedom of Information legislation.

NICCY disposes of data no longer required – both physical and computerised – safely and securely according to its Data Retention Policy. All staff are required to ensure that data being stored is not kept for longer than is necessary and when disposal dates approach, steps are taken to dispose of this securely with disposal notifications confirming destruction.

In relation to portable media, NICCY locks all USB ports on work stations, ensuring no data can be transferred to portable devices without authorisation. All staff who have been issued with mobile phones, have also signed up to the Mobile Device Policy, ensuring these devices are not used for storage or onward transmission of data.

Following a review of NICCY's computer systems, all staff signed up to a confidentiality agreement but further steps have been taken in relation to user access on the NICCY network. Controls are in place which prevent staff viewing files or folders they are not authorized to view. Passwords and account details of staff who leave NICCY's employment are also changed on the day they leave, ensuring there is no unauthorized access.

NICCY have also in place an agreed Service Level Agreement with the Equality Commission for Northern Ireland (ECNI) for the 3 years (2013-2016) which covers all security matters in relation to NICCY's computer systems. This has been extended until March 2017.

Freedom of Information requests are logged and maintained by the Information Officer. A spreadsheet details all requests made by individuals, including the nature of the request and the timescales involved. During the year there were twelve Freedom of Information requests, all of which were responded to within the statutory time limit.

NICCY is confident that it complies with the current Data Protection and Freedom of Information legislation and will continue to monitor this on an on-going basis.

There were no personal data related incidents during the year.



### **Register of Interests**

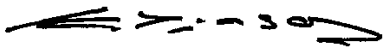
An up to date Register of Interests is maintained by NICCY, and is available for inspection at the Commissioner for Children and Young People for Northern Ireland offices in Equality House, 7 – 9 Shaftesbury Square, Belfast, BT2 7DP.

### **Auditors**

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. He is head of the Northern Ireland Audit Office (NIAO) and he and his staff are wholly independent of the Commissioner for Children and Young People. He reports his findings to the NI Assembly.

The audit of the financial statements for 2015-16 resulted in an audit fee of £10,500 which is included in the Operating Costs within the Statement of Comprehensive Net Expenditure. No additional remuneration was paid to the NIAO for non-audit work during the 2015-16 year.

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
26<sup>th</sup> October 2016

## STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003, the Office of the First Minister and deputy First Minister has directed the Commissioner for Children and Young People for Northern Ireland to prepare, for each financial year, a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Commissioner for Children and Young People for Northern Ireland, and of its comprehensive net expenditure, changes in taxpayers' equity, and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- Observe the Accounts Direction issued by the department, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgments and estimates on a reasonable basis;
- State whether applicable accounting standards, as set out in the *Government Financial Reporting Manual*, have been followed, and disclose and explain any material departures in the financial statements; and
- Prepare the financial statements on a going concern basis.

The Accounting Officer of the Office of the First Minister and deputy First Minister has designated the Commissioner for Children and Young People for Northern Ireland as Accounting Officer of the Commissioner for Children and Young People for Northern Ireland. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records, and for safeguarding the Commissioner for Children and Young People for Northern Ireland's assets, are set out in *Managing Public Money NI* published by the Department of Finance and Personnel (now DoF).

### Disclosure of Audit Information

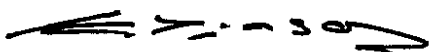
As far as the Accounting Officer is aware, there is no relevant audit information of which the entity's auditors are unaware. The Accounting Officer has taken all steps that she ought to have taken to make herself aware of any relevant audit information, and to establish that the entity's auditors are aware of that information.

The Accounting Officer confirms that the Annual Report and Accounts as a whole is fair, balanced and understandable, and that she takes personal responsibility for the annual report and accounts, and the judgements required for determining that it is fair, balanced and understandable.

Offices of the Commissioner for Children and Young People for Northern Ireland:  
Equality House  
7-9 Shaftesbury Square  
Belfast  
BT2 7DP

Auditor:  
Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**26<sup>th</sup> October 2016**

## GOVERNANCE STATEMENT

The Commissioner for Children and Young People for Northern Ireland (NICCY) is a Corporation Sole. The role was established under The Commissioner for Children and Young People (Northern Ireland) Order 2003. The Office of the Commissioner is an executive non departmental public body funded by the Office of the First Minister and deputy First Minister (now the Executive Office), although from 9<sup>th</sup> May 2016-17, sponsorship passed to the Department for Communities.

The Accounting Officer of the Office of the First Minister and deputy First Minister (now the Executive Office) designated me as the Accounting Officer for NICCY. From 9<sup>th</sup> May 2016 I have been designated Accounting Officer by the Department for Communities Permanent Secretary. In this role I am personally responsible for propriety and regularity in the management of public funds for which I have charge and for the day to day operations and management of NICCY.

The relationship between NICCY and the sponsor department is set out in NICCY's Management Statement and Financial Memorandum (MSFM), as agreed with the sponsor department and DFP. The MSFM also sets out my role and responsibilities as Accounting Officer which include:

- Establish, in agreement with the sponsor department, the Commissioner's Corporate and Business Plans in support of the Department's wider strategic aims, and current Programme for Government objectives and targets;
- Ensure compliance with the Northern Ireland Public Procurement Policy;
- Ensure that a system of risk management is maintained to inform decisions on financial and operational planning, and to assist in achieving objectives and targets;
- Ensure that adequate internal management and financial controls are maintained by the Commissioner, including effective measures against fraud and theft; and
- Sign the accounts and be responsible for ensuring that proper records are kept relating to the accounts, and that the accounts are properly prepared and presented in accordance with any directions issued by the Ministers, the sponsor department, or DFP (now DoF).

There have been no Ministerial Directions given during the period under review.

## **Framework / Instruments of Governance**

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Commissioner for Children and Young People for Northern Ireland's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland (MPMNI).

The system of governance, internal control and risk management I have put in place is designed to manage risk to a reasonable level, rather than eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide high and not absolute assurance of effectiveness.

As Accounting Officer I retain ultimate responsibility for the organisation's system of internal control, providing clear direction and ensuring that effective risk management and governance processes are embedded throughout the organisation and that they are regularly reviewed. I am in this, supported by my Chief Executive Officer, Senior Management Team, and Audit and Risk Assurance Committee.

An Audit and Risk Assurance Committee has been appointed, who take responsibility for oversight of the risk management process. They endorse the organisation's Risk Management Strategy/Policies, and review the Corporate Risk Register to provide challenge and advice in a non executive capacity. Attendance of members for meetings held in the period under review is as follows:

- Julie Erskine (Chair) 4 out of 4
- JP Irvine (Member) 4 out of 4
- Joe Campbell (Member) 4 out of 4

The Audit and Risk Assurance Committee members undertake an annual evaluation of the committee's effectiveness and performance. The Terms of Reference for the Audit and Risk Assurance Committee were reviewed again in January 2016. The Committee makes regular reports to the Board, and has confirmed that it is satisfied with its effectiveness and performance in providing assurance in 2015-16.

The Audit and Risk Assurance Committee (ARAC) is required to meet quarterly in line with its Terms of Reference. In July 2013 the 3 members in place throughout 2015-16 were appointed, and ARAC then met once per quarter, which fitted well with its work

programme, ensuring that all issues were dealt with on a timely basis. Meetings were held on 22<sup>nd</sup> June 2015, 8<sup>th</sup> October 2015, 8<sup>th</sup> December 2015 and 23<sup>rd</sup> March 2016.

The Chief Executive of NICCY has delegated authority for day to day management of the organisation, staff, finances, strategic planning, resources and governance arrangements, as well as implementation of Corporate and Business Plan objectives. The Chief Executive reports directly to me and is performance managed via regular 1:1 meetings and an annual appraisal process. The Chief Executive ensures appropriate monitoring and management of significant risks identified by SMT, and oversees risk management procedures, and has also produced a Corporate Governance Framework for the organisation which is periodically reviewed and updated.

The Senior Management Team comprises the Chief Executive, Head of Legal and Investigations, Head of Communications and Participation, and Head of Policy and Research. The Senior Management Team is responsible for exercising management of the Commissioner's functions and activities, leading on and delivering my strategic vision, policies, and services, to the public and other stakeholders. Terms of Reference for SMT have been agreed, and are reviewed and updated periodically. The Senior Management Team has formal meetings once every month; these are chaired by the Chief Executive. These meetings are the forum for business matters, objectives, information dissemination and direction. Consensus is the general 'modus operandi', with decisions and direction given by the Chief Executive. As ultimate decision making responsibility resides with me, strategically important decisions are brought to me, and will not be made without my approval.

The Chief Executive takes direct reports from the three Heads of Department, the Finance Officer and the Human Resources Officer. It is the role of the Chief Executive to line-manage them effectively, to ensure that their performance and respective outputs are of a high standard. This is achieved via the performance management and evaluation framework in operation, regular 1:1 meetings, quarterly assurance statements provided by the Heads of Departments, and the annual appraisal process, as well as ongoing daily support and advice. I am content that these systems and processes are working effectively, and as a result I am satisfied that the quality of data and information provided by my Senior Management Team, upon which I base my decisions, is of a high standard.

The Senior Management Team meets formally with members of their own respective teams to steer and lead on strategically important areas of work at a departmental level.

A “Whistle Blowing” Policy is in place. This policy has been developed to support staff, including myself, in raising any serious concerns they may have, and provides a reporting framework and reassurance to staff that they will not be victimised as a result of using this policy.

Finally as Accounting Officer, I am cognisant of the ‘Corporate Governance Code in central government departments: Code of good practice’. In discharging my duties in relation to governance within NICCY, it has been in full compliance with the guidance in the period under review.

### **Capacity to Handle Risk**

As Commissioner for Children and Young People for Northern Ireland, I have developed a robust structure and system for overseeing the risk management process within NICCY, and for ensuring that objectives and risks have been identified, alongside a range of organisational controls to manage and mitigate these risks. All members of the senior management team and other staff members have recently been trained in risk management best practice by CIPFA, to identify and assess risks which might impact on Corporate or Business Plan objectives.

A reviewed and updated Risk Management Policy and newly formatted Corporate Risk Register is in place, to define NICCY’s system for managing risk. The Corporate Risk Register includes for each identified risk, the risk description, level of inherent risk and related weighting, mitigating controls, level of residual risk and further mitigating controls, as well as highlighting a date of assessment and risk lead officer for each risk identified.

NICCY’s Audit and Risk Assurance Committee has oversight of the initiatives taken by executive officers to promote risk management throughout the organisation. Risk management is a standing agenda item at Senior Management Team meetings, where risks may be escalated to the Chief Executive and the Corporate Risk Register. I meet monthly with members of my Senior Management Team to review and update NICCY’s risk management processes, and the corporate risk register.

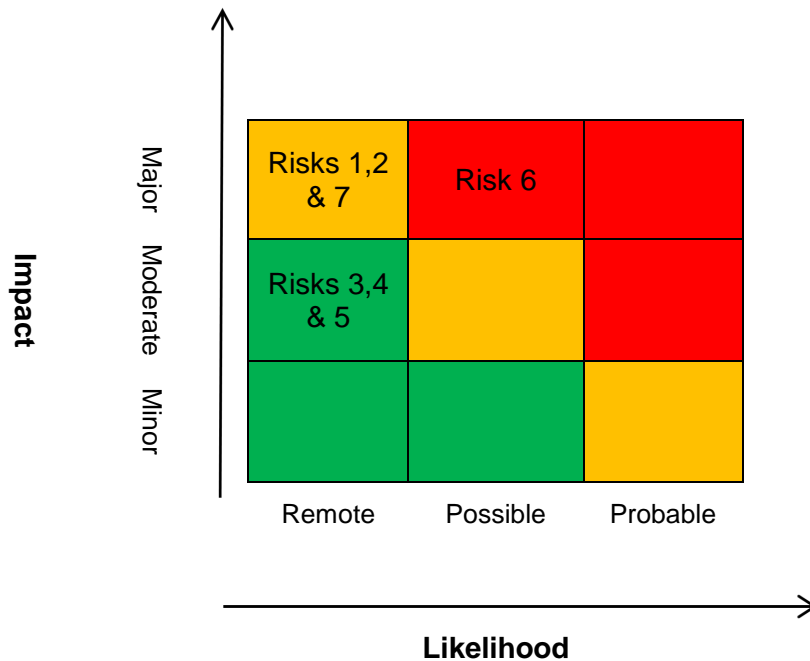
Alongside the Corporate Risk Register, each department within NICCY has recently developed in a new format, its own specific risk register, which is reviewed on a quarterly basis with guidance provided by the Finance Officer. Risk management is a regular agenda item at departmental team meetings. The departmental risk registers link directly with the corporate risk register and business plan.

The corporate risk register details the following key business risks:

1. **Budget cuts:** delivery on NICCY's legislative remit through Annual Business Plan objectives and targets is compromised due to required savings, resulting in reduced staffing levels (Voluntary Exit Scheme), and lack of capacity due to insufficient budget from sponsor department ;
2. **NICCY's restructure:** restructure may cause staff discontent and/or disruption to the delivery of Business Plan objectives and targets (newly identified);
3. **Response to review of NICCY's legislation and role:** recommendations from both reviews (2007 and 2013) of NICCY's legislation are not progressing, compromising NICCY's effectiveness, and status as the independent Human Rights Institution for children and young people (newly identified);
4. **NICCY's reputation:** corporate and organisational reputation reduced due to adverse media/public/sectoral attention (newly identified);
5. **Organisational culture:** organisational culture inhibits performance and delivery on Business Plan objectives and targets (newly identified);
6. **Impact of Public Services Ombudsman Act 2016:** NICCY's investigation powers are compromised by recent Public Services Ombudsman Act (newly identified); and
7. **Governance arrangements:** While current arrangements apply, NICCY's Management Statement and Financial Memorandum (MSFM) requires revision and updating since the current Commissioner has taken up post, as highlighted on NICCY's Risk Register (newly identified).



When plotted on to the heat map/matrix according to residual controlled risk, these risks result in an organisational risk profile as follows:



Specific controls in place and further mitigating actions required are contained within NICCY's Corporate Risk Register.

I report on risk management to the sponsor department on a quarterly basis, and keep the sponsor department appraised of any changes and/or developments to the Corporate Risk Register. The sponsor department has also designated a liaison officer who attends each quarterly meeting of the Audit and Risk Assurance Committee as an observer.

### Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. NICCY confirms its review of the governance, internal control and risk management arrangements which are operational within NICCY.

My review of the effectiveness of the system of internal control is informed by:

- The work of the Internal Auditors as part of the annual internal audit cycle;
- The work of the Northern Ireland Audit Office, and comments/recommendations made by them in their Report to Those Charged with Governance;
- The work of the Audit and Risk Assurance Committee including observations made, and advice given at ARAC meetings throughout the year;
- The quality, timeliness and relevance of outputs from the Chief Executive and Heads of Department, and implementation of audit recommendations throughout the year; and
- The progress observed in the implementation of recommendations stemming from various audit reports throughout the year and subsequent analysis of observed progress against expected.

The internal audit Annual Assurance Report, in respect of the year ended 31 March 2016, provided an overall level of assurance of “Satisfactory”, in relation to the adequacy of the systems of control in place within the Commissioner for Children and Young People for Northern Ireland, and their operation throughout the period under review. The areas under review for year 2015-16 were as follows:

<b>Audit Area</b>	<b>Assurance Rating</b>
Human Resource Management	Satisfactory
Corporate Governance, risk management, business planning and corporate performance management	Satisfactory

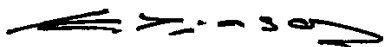
Whilst there have been no significant issues arising in the period under review, an action plan has been drawn up to address all weaknesses identified during the audit processes, and I have given priority to reducing the identified risk that organisational culture poses to the effectiveness of the organisation. Updates on the implementation of audit recommendations are provided to the Department via quarterly Assurance Statements.

The Assurance Statement addresses a range of governance and control areas across the organisation, including progression on internal/external audit recommendations, as well as risk management reporting. There is also a section within the statement where Direct Award Contracts (DACs) are reported. Assurance Statements are completed and forwarded on to the sponsor department at the end of each quarter.

### **Review of my own effectiveness**

In order to review and ensure my own effectiveness as Accounting Officer, I have gone through an annual appraisal process with the Director of Equality and Strategy Directorate within the Office of First Minister and Deputy First Minister, and going forward with the Deputy Secretary, Social Inclusion within the new sponsor department. This meeting provides an opportunity for the Department to raise any issues in relation to my performance, and if necessary put in place arrangements to address any problems. I have not yet had such a review meeting.

Furthermore, I have quarterly accountability meetings with officials from the Department. In preparation for these meetings a checklist of NICCY's governance and risk management arrangements will have been completed, to inform discussions at these meetings. During the four meetings held in the period under review there were no exceptions or issues noted.



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**26<sup>th</sup> October 2016**

## REMUNERATION AND STAFF REPORT

### Remuneration Report

#### Remuneration Policy

The remuneration of the Commissioner and the Chief Executive is approved by the Minister for Finance following independent advice from the Review Body on Senior Salaries. Further information about the work of the Review Body can be found at <http://www.ome.uk.com>.

The remuneration of senior civil servants is set by the Minister for Finance. The Minister approved a restructured SCS pay settlement broadly in line with the Senior Salaries Review Board report, which he commissioned in 2010. The commitment to a Pay and Grading Review for SCS was the second phase of the equal pay settlement approved by the Executive.

#### Service Contracts

The appointment of the Commissioner for Children and Young People for Northern Ireland is made by the First Minister and deputy First Minister under Article 5 of the Commissioner for Children and Young People (NI) Order 2003, and in accordance with the recruitment code of the Office of the Commissioner for Public Appointments. The terms and conditions are as set out in Schedule 2 to the Commissioner for Children and Young People (NI) Order 2003.

Koulla Yiasouma was appointed as Commissioner for Children and Young People for Northern Ireland, and took up appointment on 2nd March 2015 for a four year term.

The other members of the Senior Management Team are direct employees of the Commissioner; the appointments, which are open ended, are analogous to grades in the Northern Ireland Civil Service (NICS), with terms and conditions that are very similar but not necessarily identical to those that apply to the NICS.

Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

#### Pensions Liabilities

Staff Pension Liabilities are borne by the Principal Civil Service Pension Scheme (NI).

## Salary and Pension Entitlement (Audited)

The following sections provide details of the remuneration and pension interests of the Commissioner and Senior Management.

	2015-16					2014-15				
Commissioner	Salary £'000	Bonus Payments £'000	Benefits in kind (to Nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)	Salary £'000	Bonus Payments £'000	Benefits in kind (to Nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
K.Yiasouma (Commissioner) (From 2 <sup>nd</sup> March 2015 until present)	75-80	0	0	29	105-110	5-10 (75-80 full year equivalent)	0	0	2	5-10
P.Lewsley (Previous Commissioner) (From 1st April 2014 until 7 <sup>th</sup> January 2015)	0	0	0	0	0	60-65 (80-85 full year equivalent)	0	0	18	100-105
	2015-16					2014-15				
General Management	Salary £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)	Salary £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	Pension Benefits** (to nearest £1000)	Total (to nearest £1000)
M McCafferty (Chief Executive )	65-70	0	0	28	95-100	65 - 70	0	0	26	90-95
M Kinghan (Head of Communications and Participation)	50-55	0	0	23	70-75	50 – 55	0	0	24	75-80
A Tennant (Head of Policy & Research)	50-55	0	0	20	70-75	45 – 50	0	0	1	50-55
M Simpson (Head of Legal & Investigations)	55-60	0	0	24	80-85	55 - 60	0	0	22	75 - 80
<b>Band of Highest Paid Staff Member's Total Remuneration</b>	<b>75-80</b>					75-80				
<b>Median Total Remuneration</b>	<b>30,608</b>					30,081				
<b>Ratio</b>	<b>2.5</b>					2.5				

\*\* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases include increases due to inflation or any increase or decreases due to a transfer of pension rights.

## **Salary**

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

## **Benefits in Kind**

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HM Revenue and Customs as a taxable emolument. The Commissioner and other members of the Senior Management Team did not receive any benefits in kind during the year ended 31<sup>st</sup> March 2016.

## **Bonuses**

Bonuses are based on performance levels attained and are made as part of the appraisal process. There were no bonuses reported in 2015-16 and there were no bonuses reported for 2014-15.

## Pension Entitlement (Audited)

	Accrued pension at pension age as at 31/3/16 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/3/16 £'000	CETV at 31/3/15 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
<b>Commissioner</b>						
K Yiasouma	0 - 5 No lump sum	0 – 2.5 No lump sum	22	2	14	0
<b>General Management</b>						
M Kinghan (Head of Communications and Participation)	25 - 30 No lump sum	0 - 2.5 No lump sum	0.6	0.5	22	0
M Simpson (Head of Legal & Investigations)	5 - 10 No lump sum	0 – 2.5 No lump sum	114	88	16	0
M McCafferty (Chief Executive)	2.5 - 5 No lump sum	0 – 2.5 No lump sum	85	61	15	0
A.Tennant (Head of Policy & Research)	0 – 2.5 No lump sum	0 – 2.5 No lump sum	13	1	8	0

## Northern Ireland Civil Service (NICS) Pension arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements, which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium, and classic plus). These arrangements are unfunded, with the cost of benefits met by monies voted by the Assembly each year. From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 are eligible for membership of the nuvos arrangement or they can opt for a partnership pension account. Nuvos is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI.

A new pension scheme, alpha, was introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements have also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is also a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate will be 2.32%. CARE pension benefits are increased annually in line with increases in the CPI.

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Increases are applied from April and are determined by the CPI figure for the preceding September. The CPI in September 2015 was negative (-0.1%) and HM Treasury has announced that there will be no increase to public service pensions from April 2016. Therefore public service pensions will remain at their current level.



Employee contribution rates for all members for the period covering 1st April 2016 – 31st March 2017 are as follows:

**Scheme Year 1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017:**

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – Classic members or classic members who have moved to alpha	Contribution rates – All other members
From	To	From 01 April 2016 to 31 March 2017	From 01 April 2016 to 31 March 2017
£0	£15,000.99	3.8%	4.6%
£15,001.00	£21,210.99	4.6%	4.6%
£21,211.00	£48,471.99	5.45%	5.45%
£48,472.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	8.05%

Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 14.7% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of **classic, premium, and classic plus** and 65 for members of **nuvos**. The normal pension age in alpha will be

linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension arrangements can be found at the website <https://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni>.

### **Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real increase in CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. The actuarial factors used to calculate CETVs changed during the 2015-16 year and, consequently, CETV figures increased even without any further pension accrual. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

### Compensation for Loss of Office

Two members of staff left under Voluntary Exit terms on 30<sup>th</sup> November 2015. One received a compensation payment of £33,382 and the other received a compensation payment of £18,257.

### Staff Report

#### Staff numbers and related costs (including Commissioner) (Audited Information)

	<b>2015-16</b>	<b>2014-15</b>
	£	£
Commissioner Fees	102,792	92,290
Staff Salaries	997,710	951,199
	<u>1,100,502</u>	<u>1,043,489</u>

#### Commissioner Fees (Audited Information)

	<b>2015-16</b>	<b>2014-15</b>
	£	£
Commissioner Fees	75,000	68,685
Social Security Costs	8,067	7,464
Pension Costs	19,725	16,141
	<u>102,792</u>	<u>92,290</u>

### Staff Costs including Commissioners Fees (Audited Information)

			2015-16	2014-15
		Permanent	Others	
	Total	staff	(Agency &	Total
	£	£	seconded)	£
			£	
Wages and Salaries	854,366	850,423	3,943	819,208
Social Security Costs	65,644	65,644	0	67,882
Other Pension Costs	180,492	180,492	0	156,399
<b>Total Net Costs</b>	<b>1,100,502</b>	<b>1,096,559</b>	<b>3,943</b>	<b>1,043,489</b>

### Pension Arrangements

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DFP Superannuation and Other Allowances Resource Accounts as at 31 March 2016.

For 2015-16, employers' contributions of **£180,492** were payable to the NICS pension arrangements (**2014-15 £156,399**) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2016-17, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2015-16 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. No employees of the Commissioner for Children and Young People for Northern Ireland took up this option.

No employees retired early on ill-health grounds during 2015-16.

The Commissioner is a member of the Principal Civil Service Pension Scheme (NI) on the same basis as all other members of staff. At 31 March 2016 the Commissioner has served 1 year and 1 month of her 4 year term.

### **Average Number of Persons Employed (Audited Information)**

The average number of whole-time equivalent persons employed during the year was as follows:

			<b>2015-16 Number Other (Agency &amp; seconded)</b>	<b>2014-15 Number Total</b>
Commissioner	<b>Total</b>	<b>Permanent staff</b>		
	1	1	0	0.9
General	18.2	18.1	0.1	18.9
Management	4	4	0	4
	<b>23.2</b>	<b>23.1</b>	<b>0.1</b>	<b>23.8</b>

No. of Males at a senior level 0

No. of Females at a senior level 5

No. of Males at an organisational level 6.3

No. of Females at an organisational level 11.8

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**23.1**

### **Disabled Persons**

The Commissioner for Children and Young People for Northern Ireland seeks to follow best practice guidance as set out in Disability Codes of Practice, on employment and the provision of services to disabled persons.

### **Equality of Opportunity**

The Commissioner for Children and Young People for Northern Ireland is committed to the provision of equality of opportunity and fair participation to all persons regardless of gender, marital status, religious belief, political affiliation/opinion, age, family status, ethnic or racial background, sexual orientation, disability, nationality or trade union membership.

The Commissioner for Children and Young People for Northern Ireland will, in all its actions, conform to both the letter and the spirit of the relevant equality legislation. The Commissioner for Children and Young People for Northern Ireland will provide equality of opportunity to all persons irrespective of whether or not there are legislative provisions in place.

### **Employee Involvement**

The Commissioner for Children and Young People for Northern Ireland encourages widespread consultation, dissemination and exchange of information at all levels within the organisation through senior management team meetings, staff meetings, team briefings and union meetings.

### **Sick Absence Data**

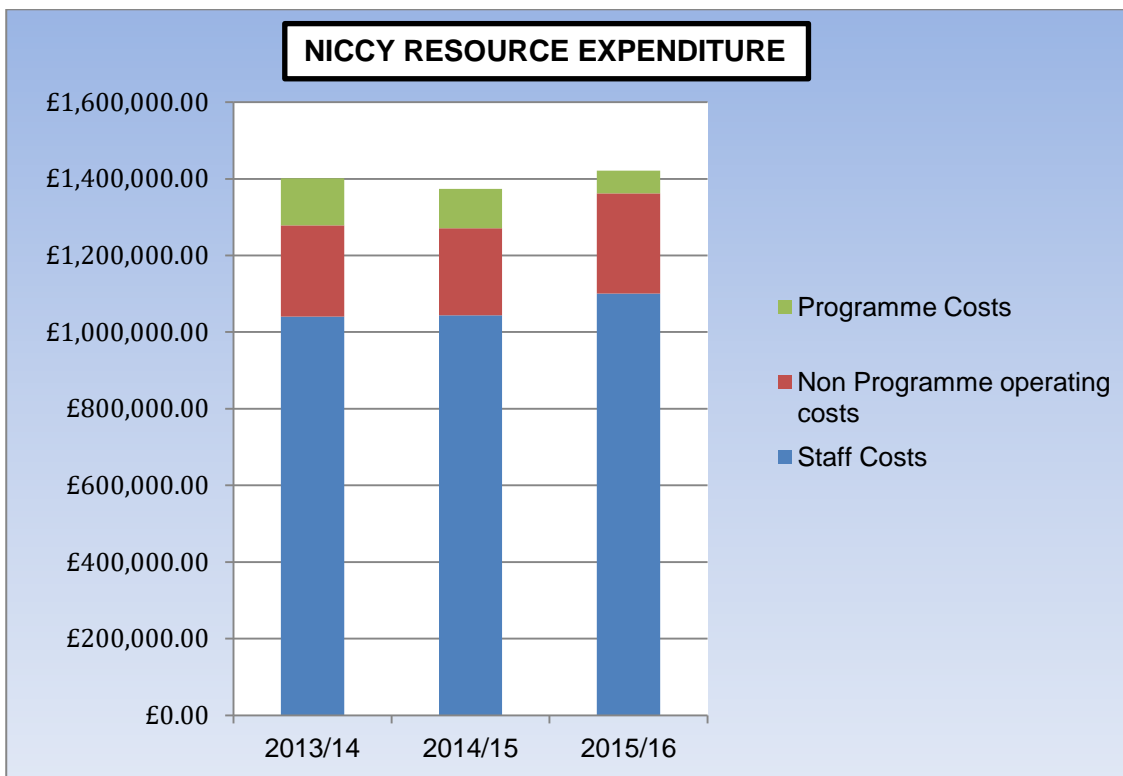
During the course of the year, 3.9% of the available working days were lost due to staff sickness in NICCY (5.2% in 2014-15). This figure also includes long-term absence which contributed 2.1% of the working days lost (2.1% in 2014-15).

## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

### Remote contingent liabilities

No remote contingent liabilities have been identified.

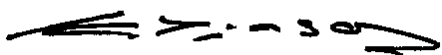
### Long term expenditure trends



### Losses and special payments (Audited Information)

No losses or special payments were made during the financial year 2015-16.

Signed by:



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
26<sup>th</sup> October 2016

## **THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY**

I certify that I have audited the financial statements of the Commissioner for Children and Young People for Northern Ireland for the year ended 31 March 2016 under the Commissioner for Children and Young People (Northern Ireland) Order 2003. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report and the Assembly Accountability Report that is described in those reports as having been audited.

### **Respective responsibilities of the Accounting Officer and auditor**

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Commissioner for Children and Young People (Northern Ireland) Order 2003. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Commissioner for Children and Young People for Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Commissioner for Children and Young People for Northern Ireland; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### **Opinion on regularity**

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.



## **Opinion on financial statements**

In my opinion:

- the financial statements give a true and fair view of the state of Commissioner for Children and Young People for Northern Ireland's affairs as at 31 March 2016 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Commissioner for Children and Young people (Northern Ireland) Order 2003 and The Executive Office's (formerly Office of the First Minister and deputy First Minister) directions issued thereunder.

## **Opinion on other matters**

In my opinion:

- the parts of the Remuneration and Staff Report and the Assembly Accountability Report to be audited have been properly prepared in accordance with The Executive Office directions made under the Commissioner for Children and Young people (Northern Ireland) Order 2003; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Matters on which I report by exception**

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance's (formerly Department of Finance and Personnel) guidance.

## **Report**

I have no observations to make on these financial statements.



*KJ Donnelly*  
*Comptroller and Auditor General*  
*Northern Ireland Audit Office*  
*106 University Street*  
*Belfast*  
*BT7 1EU*  
*28 October 2016*

## 3. FINANCIAL STATEMENTS

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2016

	Notes	2015-16 £	2014-15 £
<b>Expenditure</b>			
Staff Salaries and Commissioner's Fees	2	(1,100,502)	(1,043,489)
Purchase of goods and services	3	(320,932)	(330,615)
Depreciation & Amortisation	3	(13,459)	(13,188)
Loss on disposal of non-current assets		(0)	(0)
Net Expenditure for the year		(1,434,893)	(1,387,292)
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net gain/(loss) on revaluation of Property Plant and Equipment	4	73	161
Net gain/(loss) on revaluation of Intangibles	5	204	163
<b>Comprehensive Net Expenditure for the year</b>		<b>(1,434,616)</b>	<b>(1,386,968)</b>

The notes on pages 71 - 81 form part of these accounts.

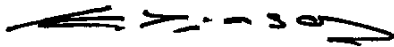
## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016

	Notes	2016 £	2015 £
<b>Non-current Assets</b>			
Property, plant & equipment	4	11,239	16,437
Intangible assets	5	10,669	13,145
<b>Total non-current assets</b>		<u>21,908</u>	<u>29,582</u>
<b>Current Assets</b>			
Trade and other receivables	6	24,231	11,852
Cash & cash equivalents	7	49,539	87,263
<b>Total current assets</b>		<u>73,770</u>	<u>99,115</u>
<b>Total Assets</b>		<u>95,678</u>	<u>128,697</u>
<b>Current Liabilities</b>			
Trade and other payables	8	(129,283)	(84,686)
<b>Total current liabilities</b>		<u>(129,283)</u>	<u>(84,686)</u>
<b>Total assets less current liabilities</b>		<u>(33,605)</u>	<u>44,011</u>
<b>Total Assets less total liabilities</b>		<u>(33,605)</u>	<u>44,011</u>
<b>Taxpayers' Equity and other reserves</b>			
General Reserve		(46,730)	31,163
Revaluation Reserve		13,125	12,848
<b>Total Equity</b>		<u>(33,605)</u>	<u>44,011</u>

The financial statements on pages 66 - 70 were approved by the Commissioner:

The notes on pages 71 - 81 form part of these accounts.

Signed by



**Koulla Yiasouma**  
**Commissioner and Accounting Officer**  
**26<sup>th</sup> October 2016**

## STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 MARCH 2016

	Notes	2015-16 £	2014-15 £
<b>Cash flows from operating activities</b>			
Net expenditure for the year		(1,434,893)	(1,387,292)
Adjustments for non-cash transactions:			
Depreciation & Amortisation		13,459	13,188
Decrease/(increase) in receivables	6	(12,378)	2,845
(Decrease)/increase in payables	8	44,597	(34,592)
<b>Net cash outflow from operating activities</b>		<b>(1,389,215)</b>	<b>(1,405,851)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant & equipment	4	(2,809)	0
Purchase of intangible assets	5	(2,700)	(5,044)
<b>Net cash outflow from investing activities</b>		<b>(5,509)</b>	<b>(5,044)</b>
<b>Cash flow from financing activities</b>			
Grant-in-Aid received from OFMDFM (now the Executive Office)		1,357,000	1,351,000
<b>Net Financing</b>		<b>1,357,000</b>	<b>1,351,000</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period</b>		<b>(37,724)</b>	<b>(59,895)</b>
Cash and Cash equivalents at the beginning of the period	7	87,263	147,158
Cash and Cash equivalents at the end of the period	7	49,539	87,263

The notes on pages 71 - 81 form part of these accounts.

## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2016

	Revaluation Reserve £	General Reserve £	Taxpayers' Equity £
<b>Balance at 31 March 2014</b>	12,524	67,455	79,979
<b>Changes in Taxpayers' Equity 2014-15</b>			
Grant-in-Aid received from Sponsoring department	0	1,351,000	1,351,000
Comprehensive Net Expenditure		(1,387,292)	(1,387,292)
Revaluation gains and losses	324		324
<b>Movements in Reserves</b>	324	(36,292)	(35,968)
<b>Balance at 31 March 2015</b>	12,848	31,163	44,011
<b>Changes in Taxpayers' Equity 2015-16</b>			
Grant-in-Aid received from Sponsoring department	0	1,357,000	1,357,000
Comprehensive Net Expenditure		(1,434,893)	(1,434,893)
Revaluation gains and losses	277		277
<b>Movements in Reserves</b>	277	(77,893)	(77,616)
<b>Balance at 31 March 2016</b>	13,125	(46,730)	(33,605)

The notes on pages 71 - 81 form part of these accounts.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

### Statement of Accounting Policies

These financial statements have been prepared in accordance with Schedule 2 11 (1) of the Commissioner for Children and Young People (Northern Ireland) Order 2003 and in accordance with the 2015-16 Government Financial Reporting Manual (FReM) issued by the Department of Finance and Personnel (now the Department of Finance) in Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commissioner for Children and Young People for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner for Children and Young People are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### 1.1 Accounting Convention

These financial statements have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

#### 1.2 Funding

The activities of the Commissioner for Children and Young People for Northern Ireland were fully funded by the department. Income from other sources is immaterial. Permission must be sought from the Office of the First Minister and deputy First Minister before non-grant income can be applied to the Commissioner for Children and Young People for Northern Ireland's activities. Non-grant income for which departmental approval to use is not forthcoming is surrendered to the Consolidated Fund.

Grant-in-Aid received, used to finance activities and expenditure which support the statutory and other objective of the Commissioner for Children and Young People are treated as financing. It is credited to the General Reserve because it is regarded as contributions from a controlling party.

### 1.3 Expenditure

All expenditure on goods and services fall within the ambit of the Grant-in-Aid and complies with the Commissioner for Children and Young People for Northern Ireland's Financial Memorandum and government purchasing requirements.

### 1.4 Property, Plant and Equipment

The property, plant and equipment additions fall within the ambit of the Grant in Aid and were fully funded by the Office of the First Minister and deputy First Minister (now the Executive Office).

The cost of all property, plant and equipment has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.

A capitalisation threshold of £1,000 has been applied. This is in accordance with IAS 8.

### 1.5 Intangible Assets

The intangible asset additions fall within the ambit of the Grant in Aid and were fully funded by the Office of the First Minister and deputy First Minister (now the Executive Office).

The cost of all intangible assets has been restated to reflect their current value using the relevant price indices at the year end. The revaluation surplus or loss, net of the corresponding adjustment to accumulated depreciation, is credited to the revaluation reserve.

A capitalisation threshold of £1,000 has been applied. This is in accordance with IAS 8.

### 1.6 Depreciation and Amortisation

Depreciation and Amortisation is provided at rates calculated to write off the cost of each asset evenly over its expected life as follows:

Type of Asset	Useful Life
• Furniture and Fittings	10 years
• Fixtures	10 years
• Office Equipment	3 years
• IT Equipment	3 – 4 years
• Intangibles	3 – 4 years



## **1.7 Financial Instruments**

### *Cash and cash equivalents*

Cash and cash equivalents comprise cash at bank and in hand.

### *Trade and other receivables*

Trade receivables do not carry any interest and are recognised and carried at the lower of their original invoiced value and recoverable amount. Provision is made when there is objective evidence that the asset is impaired. Balances are written off when the probability of recovery is assessed as being remote.

### *Trade and other payables*

Trade payables are not interest bearing and are stated at their nominal value.

## **1.8 Pension Costs**

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (NI). The defined benefit scheme is unfunded and is non-contributory except in respect of dependants' benefits. The Commissioner for Children and Young People for Northern Ireland recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Principal Civil Service Pension Scheme (NI) of amounts calculated on an accruing basis. Liability for payments of future benefits is a charge on the Principal Civil Service Pension Scheme (NI). In respect of the defined contribution schemes, the Commissioner for Children and Young People for Northern Ireland recognises the contributions payable for the year.

The Commissioner for Children and Young People for Northern Ireland is unable to identify its share of the underlying assets and liabilities. The most up-to-date actuarial valuation was carried out based on data as at 31 March 2012 and these details are available in the PCSPS (NI) resource accounts.

## **1.9 Value Added Tax**

The Commissioner for Children and Young People for Northern Ireland is not registered for VAT.

## **1.10 Operating Segments**

The Accounting Officer considers the Commissioner for Children and Young People as

one operating unit in making decisions. Management information is generated on a holistic basis for the organisation.

### 1.11 Staff Costs

Under IAS19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obliged to pay them. This includes the cost of any untaken annual leave and flexible time owed as at the year end.

### 1.12 Adoption of new and revised standards

Management has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts. Management consider that these are unlikely to have a significant impact on the accounts in the period of initial application.

## 2. Staff Costs

	<b>2015-16</b>	<b>2014-15</b>
	<b>£</b>	<b>£</b>
	<b>Total</b>	<b>Total</b>
Wages and Salaries	854,366	819,208
Social Security Costs	65,644	67,882
Other Pension Costs	180,492	156,399
Sub Total	1,100,502	1,043,489
Less recoveries in respect of outward secondments	0	0
Total net costs	1,100,502	1,043,489
Of which:		
Charged to Administration	0	0
Charged to Programme	0	0

A breakdown of the above costs into permanent staff, Commissioner's costs and others can be found in the Staff Report within the Accountability Report.

### 3. Purchase of Goods and Services

	2015-16	2014-15
	£	£
Rentals under operating leases	48,987	44,000
Service Charge	3,065	3,300
Rates	27,944	27,500
Electricity	8,607	11,000
Repairs	21,257	0
Travel & Subsistence	13,844	10,496
Staff Recruitment	2,254	659
Staff Training	14,944	12,923
Postage	1,009	1,474
Telephones	4,847	5,787
Hospitality	663	696
Audit – external	10,500	13,500
Miscellaneous	5,403	1,555
Office Consumables	8,927	5,360
Annual Contracts	54,508	52,324
Corporate Services	34,699	37,234
	261,458	227,808

#### Programme Costs

	£	£
Communication & Participation	32,222	44,530
Legal & Investigations	9,086	29,967
Policy & Research	18,166	28,310
	59,474	102,807
Total Purchased Goods and Services	320,932	330,615
Depreciation and Amortisation	13,459	13,188

#### 4. Property, Plant & Equipment

	Information Technology	Office Equipment	Furniture	Fixtures	Total 2015
Cost or valuation	£	£	£	£	£
At 01 April 2015	129,700	36,576	106,709	18,697	291,682
Additions	2,809	0	0	0	2,809
Revaluation	1,995	405	0	0	2,400
<b>At 31 March 2016</b>	<b>134,504</b>	<b>36,981</b>	<b>106,709</b>	<b>18,697</b>	<b>296,891</b>
<b>Depreciation</b>					
At 01 April 2015	125,126	36,576	99,881	13,663	275,246
Charged in year	5,535	0	1,704	839	8,078
Revaluation	1,922	405	0	0	2,327
<b>At 31 March 2016</b>	<b>132,583</b>	<b>36,981</b>	<b>101,585</b>	<b>14,502</b>	<b>285,651</b>
<b>Net Book Value at 31/03/16</b>	<b>1,921</b>	<b>0</b>	<b>5,124</b>	<b>4,195</b>	<b>11,239</b>
<b>Net Book Value at 31/03/15</b>	<b>4,575</b>	<b>0</b>	<b>6,828</b>	<b>5,034</b>	<b>16,436</b>
<b>Asset financing:</b>					
Owned	1,921	0	5,124	4,195	11,239
<b>Net book value at 31/03/16</b>	<b>1,921</b>	<b>0</b>	<b>5,124</b>	<b>4,195</b>	<b>11,239</b>

During the year ended 31 March 2016, property, plant and equipment were restated to reflect their current value using the relevant price indices at the year end.

	<b>Information Technology</b>	<b>Office Equipment</b>	<b>Furniture</b>	<b>Fixtures</b>	<b>Total 2014</b>
<b>Cost or valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2014	128,503	36,102	106,203	18,608	289,416
Additions	0	0	0	0	0
Revaluation	1,197	474	506	89	2,266
<b>At 31 March 2015</b>	<b>129,700</b>	<b>36,576</b>	<b>106,709</b>	<b>18,697</b>	<b>291,682</b>
<b>Depreciation</b>					
At 01 April 2014	119,257	36,102	96,844	12,762	264,965
Charged in year	4,760	0	2,576	839	8,175
Revaluation	1,109	474	461	61	2,105
<b>At 31 March 2015</b>	<b>125,126</b>	<b>36,576</b>	<b>99,881</b>	<b>13,662</b>	<b>275,245</b>
<b>Net Book Value at 31/03/15</b>	<b>4,574</b>	<b>0</b>	<b>6,828</b>	<b>5,035</b>	<b>16,437</b>
<b>Net Book Value at 31/03/14</b>	<b>9,246</b>	<b>0</b>	<b>9,359</b>	<b>5,846</b>	<b>24,451</b>
<b>Asset financing:</b>					
Owned	4,574	0	6,828	5,035	16,437
<b>Net book value at 31/03/15</b>	<b>4,574</b>	<b>0</b>	<b>6,828</b>	<b>5,035</b>	<b>16,437</b>

## 5. Intangible Assets

	<b>Information Technology Software</b>	<b>Software Licences</b>	<b>Total 2015</b>
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2015	129,879	47,159	177,038
Additions	2,700	0	2,700
Revaluation	2,021	734	2,755
At 31 March 2016	134,600	47,893	182,493
<b>Amortisation</b>			
At 01 April 2015	116,856	47,037	163,893
Charges in year	5,259	122	5,381
Revaluations	1,818	732	2,550
At 31 March 2016	123,933	47,891	171,824
<b>Net Book Value at 31 March 2016</b>	10,667	2	10,669
<b>Net Book Value at 31 March 2015</b>	13,023	122	13,145
<b>Asset financing:</b>			
Owned	10,667	2	10,669
<b>Net Book Value at 31 March 2016</b>	10,667	2	10,669

During the year ended 31 March 2016, intangible assets were restated to reflect their current value using the relevant price indices at the year end.

	<b>Information Technology Software</b>	<b>Software Licences</b>	<b>Total 2014</b>
<b>Cost or Valuation</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 April 2014	123,673	46,737	170,410
Additions	5,044	0	5,044
Revaluation	1,162	422	1,584
At 31 March 2015	<u>129,879</u>	<u>47,159</u>	<u>177,038</u>
<b>Amortisation</b>			
At 01 April 2014	111,338	46,121	157,459
Charges in year	4,513	500	5,013
Revaluations	1,005	416	1,421
At 31 March 2015	<u>116,856</u>	<u>47,037</u>	<u>163,893</u>
<b>Net Book Value at 31 March 2015</b>	<u>13,023</u>	<u>122</u>	<u>13,145</u>
<b>Net Book Value at 31 March 2014</b>	<u>12,335</u>	<u>616</u>	<u>12,951</u>
<b>Asset financing:</b>			
Owned	13,023	122	13,145
<b>Net Book Value at 31 March 2015</b>	<u>13,023</u>	<u>122</u>	<u>13,145</u>

## 6. Trade receivables and other current assets

### a. Analysis by Type

	<b>2015-16</b>	<b>2014-15</b>
Amounts falling due within one year		
Trade receivables	0	0
Other receivables	167	44
Prepayments	<u>24,064</u>	<u>11,808</u>
	<u>24,231</u>	<u>11,852</u>

## 7. Cash and cash equivalents

	<b>2015-16</b>	<b>2014-15</b>
	<b>£</b>	<b>£</b>
Balance at 1 April	87,263	147,158
Net change in cash and cash equivalent balances	(37,724)	(59,895)
Balance at 31 March	<u>49,539</u>	<u>87,263</u>

### The following balances at 31 March were held at:

Commercial banks and cash in hand	<u>49,539</u>	<u>87,263</u>
Balance at 31 March	<u>49,539</u>	<u>87,263</u>

## 8. Trade payables and other current liabilities

### Analysis by Type

	<b>2015-16</b>	<b>2014-15</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Taxation and social security	45,558	20,076
Trade payables	369	1,234
Accruals	83,356	63,376
	<u>129,283</u>	<u>84,686</u>

## 9. Contingent liabilities disclosed under IAS 37

NICCY has entered into the following unquantifiable contingent liabilities.



## **Voluntary Exit Scheme (VES)**

The Northern Ireland Civil Service launched a Voluntary Exit Scheme (VES) across all departments on 29<sup>th</sup> September 2015. The closing date for applications was 30<sup>th</sup> November 2015. The final compensation offer amounts were agreed on 15<sup>th</sup> April 2016 and applicants had up until 29<sup>th</sup> April 2016 to respond.

In the 2015-16 Financial Year, two NICCY employees applied for Voluntary Exit Scheme (VES). There is a contingent liability as defined under IAS 37 as at 31 March 2016 as £80k.

## **10. Related Party Transactions**

The Commissioner for Children and Young People for Northern Ireland is a Non-Departmental Public Body sponsored by the sponsor department. The sponsor department is regarded as a related party. During the year the Commissioner had various material transactions with OFMDFM (now the Executive Office) (£1,357,000) and one other body for which the department is regarded as the parent body, the Equality Commission (£133,968).

In addition, the Commissioner for Children and Young People for Northern Ireland has had a small number of transactions with other government departments and other central government bodies.

During the year neither the Commissioner, members of the Audit and Risk Committee, Senior Management nor other related parties have undertaken any material transactions with the Commissioner for Children and Young People.

## **11. Events after the Reporting Date**

There were no events after the Statement of Financial Position date up to the date of approval of these accounts impacting upon the commission.

**The Accounting Officer authorised the issue of these financial statements on 28<sup>th</sup> October 2016.**

**You can contact the Northern Ireland Commissioner for Children and Young People using the following details:**

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7-9 Shaftesbury Square  
Belfast  
BT2 7DP

**T:** 028 9031 1616

**E:** [info@niccy.org](mailto:info@niccy.org)

**W:** [www.niccy.org](http://www.niccy.org)

**Facebook:** [www.facebook.com/nichildrenscommissioner](http://www.facebook.com/nichildrenscommissioner)

**Instagram:** NICCY\_YP

**Twitter:** @NICChildCom

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